

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
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www.azaccountancy.gov

June 9, 2008 – 8:15 a.m.

AMENDED AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the May 5, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the May 5, 2008 Board Meeting
- c. Approval of the Open Session Minutes from the May 16, 2008 special Board meeting
- d. Approval of the Executive Session Minutes from the May 16, 2008 special Board meeting

4. Declaration of Conflicts of Interest

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- 5. Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meet the requirements of A.R.S. § 32-734):

Dukmo Sung CPA PC	Solid Ground PC
Partner: Dukmo Sung 13823-R	Partner: Eileen M. Ratajczak 10850-E
 - b. Recommended for Registration of LLC/PLLC/LLP for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Elizabeth A. Rozzell CPA PLLC	Jorge Suarez CPA PLLC
Partner: Elizabeth Ann Rozzell 9833-E	Partner: Jorge Suarez 10466-E
 Hill Accounting & Tax PLC	 R K Silva CPA LLC
Partner: Karen D. Hill 12920-E	Partner: Rhonda K Silva 13323-E
 David J. Dobrusin CPA PLLC	 Integris Business Development LLC
Partner: David J. Dobrusin 14978-R	Partner: Neil P. Patel 11280-E
 Orbach CPA Firm PLC	 Beth A. Felbab CPA PLLC
Partner: Roberta E. Orbach 14082-R	Partner: Beth A. Felbab 13589-E
 Trafalelet Accounting PLLC	
Partner: Myron P. Trafalelet, Jr. 6389-E	
 - c. Recommended for Registration of Sole Practitioner for the following Applicants:

DRC Financial Services
Rochelle Witharana 7189-R
 - d. Recommended for Firm Name Change:

Beach Fleischman PC	Christopher S. Lyons CPA PLC
Beach Fleischman 770-C	Valley Wide Tax & Accounting PLLC 2910-C
Partner: Bruce Beach 1818-E	Partner: Christopher Stanley Lyons 14104-E
 - e. Request for Firm Cancellation . Do not wish to renew:

Lagerblade Financial Concepts 2516-C
 - f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Wendy K. Fletcher 13006-R	Jill Ellen Jaffe 14337-E
Jean F. Wong 2394-E	John Glen Ankeney 2138-E
David G. Heinrich 13049-R	Linda Sharp Cooper 3071-E

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- g. Recommended for Reissuance of Certificate because of Name Change:
 - Jamie A. Beck (Standage) 12887-E
 - Terri S. McGinnis (McGinnis Sanchez) 6833-E
 - Carrie A. Metz (F. Gunnell) 14081-R
 - Tracy Brozzo (Rish) 13705-E
 - Julie A. Kern (Gonciarz) 12423-E
 - Catherine Rinaldo (Ellsworth) 11977-R
 - Kara Moe (Primack) 14798-E
 - Marjorie A. Scott (DeMoss) 9449-E
 - Paula M. Judd (Keto) 8876-E
- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
 - Cheri L. Jefferies 6421-E
 - Orlando K. Westover 1511-E
 - Tracy Ann Dorsey 7605-E
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
 - Michael L. Boden
 - Linda K. Boss
 - Tammy L. Gallegos
 - Katherine Marion
 - Monica Mares
 - Matthew F. Sanchez
 - Shawn G. Porter
 - Tonya L. Stegall
 - Joshua J. Sherko
 - Troy K. Vigil
 - Shari-Ann M. Tautho
 - Danielle Marie Zilly
 - Kelli Wallace
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:
 - John C. Dollarhide . Colorado
 - Galen K. Johnson . Minnesota
- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
 - Kaori Colwell . California
 - Frank Constance . Massachusetts
 - Dwayne E. Dillard . Tennessee
 - Jeffrey Stuart Gluck . New Jersey
 - Sally A. Taylor . Ohio
 - Linda J. Maynes . New Jersey
 - Steven J. McCann . Iowa
 - Ingrid Ying Miao . California
 - Raymond C. Myford . Indiana
 - Brian C. Ringel . California
 - Pamela K. Seroogy . Wisconsin
 - Jill A. Stenton . Massachusetts

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- I. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Hyungju Hur . Delaware

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Joseph Mabinuori Adaramola	Anita Valerie Asbury
William Anthony Christopher Brown	Belinda Castillo
Rachel Erin Cheek	Gregory Scott Crenshaw
Jamie Lee Dills	Daniel Dimitrov Dimitrov
Michelle Joy Dion	Adam Edward Gates
Maria Guadalupe Gonzalez Monreal	Robert Michael Humberstone
Benjamin Heath Hunzeker	Jonathan Drew Jeerapaet
Robert Douglas Jones	Ryan D. Jorgensen
Brent Michael Keesler	Bhavana Koppaka
Heather Diane Witt	Peter M. Larson
Glen A. Lewis	Yu-Chun Lin
John Christopher Loeffler II	Philip L. Murphy
Heather Lynne Moore	Chantal Ann Ottino
Sara Beth Napolillo	Diana Rita Piotrowski
Michael Todd Pickett	Anne Marguerite Purucker
Nicole L. Pudney	Michael Alexander Stojak
Tammy Lynn Saris	Marc Preston Taylor
Bryan William Stowell	

- n. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Backlund, Brett CPA PC 1163-C	Bernard, Jack M., CPA 4017-S
Breecher & Company PC 1164-C	Brown Bench & Wright PC 243-C
Cosse & Wallace CPA& PC 811-C	Hinkle, Gerald L., CPA 4137-S
Leim & Company PC 1072-C	Lipinski, David A., CPA PC 2442-C
Loney, Steven D., CPA PC 698-C	Mazza Spero Hougham & Schultz 225-P
Parsons Dooley & Stephan PC 88-C	Personett, Steve PC 1052-C
Simek & Company PLC 453-L	

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations
- d. Employee Recognition

7. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Status of Mobility Legislation
- b. Introduction of New Executive Director
- c. Recognition of outgoing Executive Director

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 8-14 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

8. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.038
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2008.039
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- c. File No. 2008.045
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- d. File No. 2008.049
The Accounting and Auditing Standards Committee recommended that the Board open an investigation file.
- e. File No. 2008.056
The Tax Practice Committee recommended that the Board open an investigation file and open a separate investigation file with the Accounting and Auditing Standards Committee.
- f. File No. 2008.057
The Tax Practice Committee recommended that the Board close the file.

- g. File No. 2008.060
The Tax Practice Committee recommended that the Board close the file.

9. Committee Recommendations – Investigation Files

- a. File No. 2007.074
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).
- b. File No. 2007.085
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- c. File No. 2007.098
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).
- d. File No. 2008.037
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).
- e. File No. 2008.041
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.

10. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2008.061
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2008.062
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2008.063
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

11. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2008.058
- b. File No. 2008.064
- c. File No. 2008.072

12. Initial Analysis

- a. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.
- b. Board to review self disclosure from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

13. Assistant Attorneys General Reports

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: File No. 2008.034; Ray Talarico; David Erskine; Scott Bell.

14. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 15 and 16 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

15. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

16. Items for Board Review, Discussion and Legal Action

a. Status of Compliance with Decision & Order (By Consent)

Board to determine status of compliance with Order and may take action if found to be non-compliant.

i. File No. 2008.034; Turner, Sandra

b. Administrative Law Judge Order Setting Further Hearing:

Board to review additional documentation regarding the registrant and determine whether to proceed with the hearing and/or take further action.

i. File No. 2008.042; Schroeder, Grant

c. Failure to timely respond to Board Correspondence and Questionnaire

i. Scott Bell

d. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

i. File No. 2003.021; Marrie, Michael J.

ii. File No. 2003.063; PricewaterhouseCoopers

iii. File No. 2005.049; Kiesel, Randy C.

e. Request Early Termination of Suspension of Decision & Order (By Consent)

i. File No. 2004.046; Hulse, Terri M.

f. Pre-approval of CPE and Peer Review

i. File Nos. 2007.075 and 2007.110; Clancy and Co. PLLC and Nipp, Jennifer

g. Request for an Extension of Time to Comply with Decision & Order (By Consent) and Complete CPE

i. File No. 2007.107; Dusseau, Ken PC

- h. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. Washington Board Nomination
 - ii. Exam Conference Letter from Texas State Board of Public Accountancy
 - iii. California Recommendation Letter for the Pacific Regional Director Position
 - iv. Revised Government Referrals Process
 - v. Request from Compliance Assurance Committee
 - vi. Mobility Task Force Update
- i. Application for Certification by Examination/Grade Transfer, Deferral/Denial by Certification Committee - A.R.S. § 32-721
David M. Erskine (2nd review)
Anthony C. Combs
Andrea Marie Coury
Leslie DeReche
Trina Dev
Chris C. Gerber
Vivek Chaturvedi
Wayne P. Sellar . California
- j. Application for Certification by Reciprocity, Deferral by Certification Committee - A.R.S. § 32-726
Timothy J. McMullan
- k. Application for Certification by Reciprocity based on Substantial Equivalency, Deferral by Certification Committee - A.R.S. § 32-726
Terence E. Kelly . Michigan
- l. Application for Uniform CPA Exam, Denial by Certification Committee - A.R.S. § 32-723
Denise Lynn Mitchell
- m. Request for a CPE Waiver and/or Fee Waiver . A.R.S. § 32-730(C) & (D)
Thomas Adam Markey 6147-E
Jacques C. Lazard 2451-E
- n. Request for a CPE Extension
Jacqueline Kanaga 5692-R
- o. Request for Inactive Status . A.R.S. § 32-730
Danilo J. Garcia 11946-E
Kathy M. Holden 8169-E

- p. Application for Reinstatement . A.R.S. § 32-748:
Michael John Peterson 9412-E
Scott R. Stagg 9628-E
- q. Registrant Compliance with CPE Requirements of A.A.C. R4-1-453:
Ray Talarico 7779-E
Curtis W. Ottley 10730-E
Bob Poole 4171-R
- r. Firm Compliance with Peer Review Requirements of A.A.C. R4-1-454:
Lawrence A. Pardo CPA PC 1134-C
- s. Request for Extension of Certification Timelines
Gina Foroughi
- t. Committee Recommendations for New Members
CPE Committee . Nolan Benjamin Haskovec 14792-E
A & A Committee . Chris A. Lutes 9855-R and Jennifer J. Phillips 12240-R
- u. Recommendation of CPE Advisory Committee
The Committee recommended that the Board approve the following individual for another 5 year term with the Committee:
Todd Jason 11507-E
- v. Board Elections
 - i. Elections of Officers
 - ii. Resolution
 - iii. Signature Authorization
- w. Discuss Topics for Annual Board Meeting August 14th & 15th
- x. Recommendation of Executive Director Search Committee
The Committee recommended that the Board disband the Committee since the Committee has accomplished its assigned task.

17. Summary of Current Events

18. Discussion of Items to be placed on future meeting agenda

19. Adjournment